

LAMPIRAN

Lampiran 1. Daftar Perusahaan Sampel

No	Kode Perusahaan	Nama Perusahaan
1.	ADES	Akasha Wira International Tbk
2.	AISA	Tiga Pilar Sejahtera Food Tbk
3.	ALTO	Tri Banyan Tirta Tbk
4.	BUDI	Budi Starch & Sweetener Tbk
5.	BTEK	Bumi Teknokultura Unggul Tbk
6.	CAMP	Campina Ice Cream Industry Tbk
7.	CEKA	Wilmar Cahaya Indonesia Tbk
8.	CLEO	Sariguna Primatirta Tbk
9.	DLTA	Delta Djakarta Tbk
10.	HOKI	Buyung Poetra Sembada Tbk
11.	ICBP	Indofood CBP Sukses Makmur Tbk
12.	INDF	Indofood Sukses Makmur Tbk
13.	MYOR	Mayora Indah Tbk
14.	MLBI	Multi Bintang Indonesia Tbk
15.	PCAR	Prima Cakrawala Abadi Tbk
16.	PSDN	Prasidha Aneka Niaga Tbk
17.	ROTI	Nippon Indosari Corpindo Tbk
18.	SKBM	Sekar Bumi Tbk
19.	STTP	Siantar Top Tbk
20.	SKLT	Sekar Laut Tbk
21.	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk

Lampiran 2. Data Variable Penelitian

Pengolahan Data Variable Independen : *Financial Distress*

No	Kode Perusahaan	<i>FINANCIAL DISTRESS</i>				
		2017	2018	2019	2020	2021
1.	ADES	0,9863	0,8287	0,4480	0,3687	0,0345
2.	AISA	-1,5920	-1,5264	-2,1273	1,4287	1,1293
3.	ALTO	1,6459	1,8669	1,8982	1,9657	1,9937
4.	BUDI	1,4604	1,7664	1,3339	1,2410	1,1570
5.	BTEK	1,6696	1,2850	1,3220	1,5408	1,6723
6.	CAMP	0,4455	0,1342	0,1306	0,1301	0,1217
7.	CEKA	0,5422	0,1969	0,2314	0,2427	0,2235
8.	CLEO	1,2181	0,3123	0,6249	0,4652	0,3461
9.	DLTA	0,1714	0,1864	0,1750	0,2017	0,2955
10.	HOKI	0,2122	0,3475	0,3228	0,3688	0,4793
11.	ICBP	0,3572	0,3393	0,4514	1,0587	1,1575
12.	INDF	0,8768	0,9340	0,7748	1,0614	1,0703
13.	MYOR	1,0282	1,0593	0,9207	0,7547	0,7533
14.	MLBI	1,3571	1,4749	1,5279	1,0283	1,6584
15.	PCAR	0,4688	0,3276	0,4809	0,6232	0,6763
16.	PSDN	1,3071	1,8722	3,3389	5,3701	13,5511
17.	ROTI	0,6168	0,5063	0,5140	0,3794	0,4709
18.	SKBM	0,3696	0,4126	0,7574	0,8386	0,9853
19.	STTP	0,6916	0,5982	0,3415	0,2902	0,1873
20.	SKLT	1,0687	1,2029	1,0791	0,9016	0,6409
21.	ULTJ	0,2324	0,1635	0,1686	0,8307	0,4415

Pengolahan Data Dari Variable Independen : Opini Audit

No	Kode Perusahaan	OPINI AUDIT				
		2017	2018	2019	2020	2021
1.	ADES	1	1	1	1	1
2.	AISA	0	0	0	1	1
3.	ALTO	1	1	1	1	1
4.	BUDI	1	1	1	1	1
5.	BTEK	1	1	1	1	1
6.	CAMP	1	1	1	1	1
7.	CEKA	1	1	1	1	1
8.	CLEO	1	1	1	1	1
9.	DLTA	1	1	1	1	1
10.	HOKI	1	1	1	1	1
11.	ICBP	1	1	1	1	1
12.	INDF	1	1	1	1	1
13.	MYOR	1	1	1	1	1
14.	MLBI	1	1	1	1	1
15.	PCAR	1	1	1	1	1
16.	PSDN	1	1	1	1	1
17.	ROTI	1	1	1	1	1
18.	SKBM	1	1	1	1	1
19.	STTP	1	1	1	1	1
20.	SKLT	1	1	1	1	1
21.	ULTJ	1	1	1	1	1

Pengolahan Data Dari Variable Independen : Reputasi KAP

No	Kode Perusahaan	REPUTASI KAP				
		2017	2018	2019	2020	2021
1.	ADES	5	1	5	1	4
2.	AISA	4	4	4	4	5
3.	ALTO	4	4	4	1	1
4.	BUDI	5	5	4	4	4
5.	BTEK	1	4	4	4	4
6.	CAMP	5	5	5	5	5
7.	CEKA	5	4	5	5	5
8.	CLEO	5	4	4	4	4
9.	DLTA	5	5	4	4	4
10.	HOKI	5	5	5	5	5
11.	ICBP	5	5	5	5	5
12.	INDF	5	5	5	5	5
13.	MYOR	4	4	4	4	4
14.	MLBI	5	5	5	5	5
15.	PCAR	4	5	4	4	4
16.	PSDN	5	5	5	5	4
17.	ROTI	5	5	5	5	5
18.	SKBM	4	4	4	4	4
19.	STTP	4	4	4	4	4
20.	SKLT	4	4	4	4	4
21.	ULTJ	5	5	5	5	5

Lampiran 3. Hasil Uji Statistik Deskriptif

	FD	OA	RKAP	AS
Mean	0.89	0.97	3.59	0.50
Maximum	13.55	1.00	5.00	1.00
Minimum	-2.13	0.00	1.00	0.00
Std.Dev	1.50	0.16	1.10	0.50
Observations	105	105	105	105

Lampiran 4. Hasil Uji Overall Model Fit

Restr. deviance	145.5514	Restr. log likelihood	-72.77569
LR statistic	4.790688	Avg. log likelihood	-0.670289
Prob(LR statistic)	0.187781		

Lampiran 5. Hasil Uji Kelayakan Hosmer and Lemeshow's Goodness of Fit Test

H-L Statistic	9.9466	Prob. Chi-Sq(8)	0.2688
Andrews Statistic	12.0628	Prob. Chi-Sq(10)	0.2809

Lampiran 6. Hasil Uji Koefisien Determinasi (Mc Fadden R Square)

McFadden R-squared	0.032914	Mean dependent var	0.504762
S.D. dependent var	0.502375	S.E. of regression	0.498130

Lampiran 7. Hasil Uji Regresi Logistik.

Dependent Variable: AS

Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)

Date: 08/10/22 Time: 09:02

Sample: 1 105

Included observations: 105

Convergence achieved after 3 iterations

Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-2.630681	1.568768	-1.676909	0.0936
FD	0.015949	0.137531	0.115968	0.9077
OA	1.261617	1.323556	0.953203	0.3405
RKAP	0.393088	0.192130	2.045953	0.0408

Lampiran 8. Hasil Uji Z-Statistic (parsial)

Dependent Variable: AS

Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)

Date: 08/10/22 Time: 09:02

Sample: 1 105

Included observations: 105

Convergence achieved after 3 iterations

Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-2.630681	1.568768	-1.676909	0.0936
FD	0.015949	0.137531	0.115968	0.9077
OA	1.261617	1.323556	0.953203	0.3405
RKAP	0.393088	0.192130	2.045953	0.0408

Lampiran 9. Riwayat Hidup

DAFTAR RIWAYAT HIDUP PENELITI

Data Pribadi

Nama	: Citra Anggreyani Sukiyanto
NIM	: 111800000408
Tempat dan Tanggal Lahir	: Kebumen, 26 juli 1999
Agama	: Islam
Kewarganegaraan	: Indonesia
Alamat	: Jl Sangkuriang No. 44 RT 06/RW 01, Kelurahan Ujung Menteng, Cakung, Jakarta Timur, 13960
Telepon	: 0895413006664
Email	: Citra.anggreyani26@gmail.com

Pendidikan Formal

SDN Pondok Bambu 02, Jakarta	: Lulus Tahun 2011
SMPS Diponegoro 2, Jakarta	: Lulus Tahun 2014
SMAS Diponegoro 2, Jakarta	: Lulus Tahun 2017
STEI, Jakarta	: Tahun 2018 sampai sekarang

Pengalaman Organisasi

2014-2015	: Anggota Pramuka Inti
2018-2019	: Anggota UKMJ Akuntansi STEI